

**Exhibit A**

**Murphy Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

\_\_\_\_\_  
In re:

NEIMAN MARCUS GROUP LTD LLC, *et al.*,<sup>1</sup>

Reorganized Debtors.  
\_\_\_\_\_

)

)

) Chapter 11

)

) Case No. 20-32519 (DRJ)

)

) (Jointly Administered)

)

**DECLARATION OF WILLIAM B. MURPHY  
IN SUPPORT OF LIQUIDATING TRUSTEE'S  
OBJECTION TO PROOF OF CLAIM NUMBER 1154 OF MICHAEL VALLE**

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I, William B. Murphy, hereby declare under penalty of perjury:

1. I am a Senior Director at M3 Advisory Partners, LP ("M3").<sup>2</sup>

2. The statements set forth herein are based upon my personal knowledge or upon records kept in the ordinary course of the Debtors' or the Reorganized Debtors' businesses, as applicable, that were, as appropriate, reviewed by me or others under my supervision and direction. Further, I, or others under my supervision and direction, have reviewed and analyzed, to the extent possible, the Valle Claim. If called and sworn as a witness, I could and would testify competently to the matters set forth herein.

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<sup>1</sup> The reorganized debtor in this chapter 11 case, along with the last four digits of its federal tax identification number, is NMG Holding Company, Inc. (5916). The reorganized debtor's service address is: One Marcus Square, 1618 Main Street, Dallas, Texas 75201. On March 31, 2021, the Bankruptcy Court entered an ordered closing each of the chapter 11 cases of the NMG Holding Company, Inc's affiliates [Docket No. 2371].

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the *Liquidating Trustee's Objection to Proof of Claim Number 1154 of Michael Valle* the "Objection") or, as applicable, the *Debtors' Third Amended Joint Plan of Reorganization Pursuant to Chapter 11 of the Bankruptcy Code* (the "Plan") [Docket No. 1793]. For the avoidance of doubt, the terms "Reorganized Debtors" and "Debtors," shall have the meanings given to them in the Plan.

3. I have read the Objection and, to the best of my knowledge, information, and belief, the assertions made in the Objection are accurate.

4. Approval of the Valle Claim will result in the applicable claimant receiving an unwarranted recovery against the Liquidating GUC Trust to the detriment of other creditors. Disallowance of the Valle Claim on the terms set forth in the Objection is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: September 9, 2022

/s/ William B. Murphy

William B. Murphy